



ASSESSOR'S OFFICE
PUTNAM COUNTY COURTHOUSE

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Putnam County Annual Update Narrative:

209 sales were used in the Study. Residential analysis was done with 2013 sales only while 2012 and 2013 sales were used for commercial and industrial. The tab marked "Time Adjustment Calc for Commercial" shows that there is only a .6% per month change in sales. This is not enough to make a difference in the sale price, therefore no time adjustment was made to the 2012 sales.

As only 3 residential vacant sales were occurred, residential improved and vacant were combines for analysis. Madison, Clinton, Jefferson, Monroe and Jackson Townships residential improved and vacant were grouped due to lack of sales. Industrial vacant and improved and commercial vacant and improved were also combined.

All necessary worksheets are included in the spreadsheet with appropriate labeling.